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PERFORMANCE EVALUATION TO IMPLEMENT THE STRATEGIES OF VIRTUAL LEARNING IN IRAN AUTOMOTIVE INDUSTRIES WITH BALANCED SCORECARD APPROACH

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Abstract: Performance evaluation is considered as an important strategic process in organizations. In the case of performance evaluation with a consistently and consistently implemented viewpoint, the public sector promotes and responds to executive agencies and public confidence in the performance of organizations and the efficiency and effectiveness of the government. Purpose In this research, performance evaluation is based on a balanced scorecard model for implementation of virtual training center strategies; a researcher-made survey research is to be conducted. In this research, a stratified random sampling method was used by employing a proportional volume allocation technique. The statistical population of this research includes available managers, assistant director's, employees working in Iran Automotive Industries in 2017. The population was 350 people and sample size was estimated by using the Cochran formula was estimated 184 people. Data collection was done using documentary and field methods. A researcher-made questionnaire was used to measure each of the components of the research. The statistical method is a confirmatory factor analysis. Examination of hypotheses indicates that there is a direct relationship between the implementation of the BSC and the related factors (learning, innovation, and competence), (financial), (internal process S) with organizational performance. But there is no relationship between performances of the agent (more satisfaction). The overall results show that the implementation of the BSC model has a direct relationship with organizational performance.

Keywords: Internal Process, Competency and Innovation, Organizational Performance, Balanced Scorecard, Iran Automotive Industries

1. INTRODUCTION AND RESEARCH PROBLEM

The continuous improvement of organizations' performance will create a gigantic force that can support the growth and development agenda and create opportunities for organizational excellence. Governments, organizations and institutions are putting forward efforts on this issue. Without reviewing and becoming aware of the extent to which progress is being made and the achievement of goals, without identifying the challenges faced by the organization and gaining feedback, and being aware of the extent to which policies are being developed, and identifying those areas that require serious improvement. In the current study, the question of performance appraisal is of particular importance to organizations and managers, organizations are struggling with the challenges and challenges they face in the 21st century with the help of the abilities and talent they have at their disposal. They are faced with the unexpected changes that they are going to see the least losses and they get the most profit. Therefore, the most important thing is to measure their value-assess the performance of the organizations, thus presupposing different financial procedures In the middle of the year, researchers were born. One of the most popular performance measurement methods based on financial and non-financial assessment is the Balanced Scorecard (BSC). The Balanced Scorecard model was first introduced by Professor Kaplan and Norton (1996), which provides a framework for monitoring and evaluating corporate performance. In this model, each organization is evaluated from four aspects. These four aspects are: financial aspect-customers-process attention-learning.

2. RESEARCH QUESTIONS

1. Is learning, innovation and competence relevant to the organization's performance in the implementation of the BSC (Virtual Learning Centers)?
2. Is customer satisfaction related to the organization's performance in the implementation of the BSC (Virtual Learning Centers)?
3. Does the implementation of the BSC (Virtual Learning Centers) have a financial relation with the organization's performance?
4. Does the implementation of BSC model (virtual learning centers) have internal processes related to the organization's performance?

3. LITERATURE REVIEW

A research by Aristotle Guran et al. (2015) entitled "Performance assessment based on a balanced scorecard to implement the training center strategies" was carried out. After reviewing, it was found that there is a direct relation between the use of BSC and the indicators studied.

A paper by Mohammad AsadiMir and colleagues (2010) entitled "Assessing the performance of state institutions using Balanced Scorecard, Data Envelopment Analysis, and Survey Data." In this paper, the relative performance of 13 provincial institutions in 2008, using the Integrated Model Data coverage and balanced scorecard have been evaluated.

The average relative efficiency of the studied institutions is 0.945. 9 of the total number of institutions are located on the efficiency frontier, and four institutions have a capacity of less than 1. In this paper, by combining the two performance evaluation models of DEA and BSC, the performance indicators of the units have been identified, and the combination of these two models has been strengthened while reducing the disadvantages of the two models, and a comprehensive model for evaluating the performance of these units is presented [3].

The research was carried out by Amirpooya Yavrani et al. (2011) entitled "Implementing the FAHP_BSC Combined Approach to Assess the Performance of the Hashemizadeh Institute in Tehran." This is a cross-sectional descriptive study. In this study, a first list of performance evaluation indicators with a card approach Balanced scores were prepared and paired comparisons of field method and distribution of standard hierarchy analysis questionnaire with a compatibility rate lower than 0.1 between 7 decision makers. Then, FAHP yielded the weight of each indicator and each perspective. Landscapes of a balanced scorecard from the perspective of community stakeholders and the service sector with a margin of 28.11%.

A study by Maryam Ebrahimi (2005), entitled "Investigating the Relationship Between Strategic Management of Information Systems with Balanced Scorecard and Information Systems Performance", emphasizing that the development of information systems strategy based on the performance of information systems performance Strategies are always on the rise, the relationship between the strategic management of information systems with a balanced scorecard and the performance of information systems is necessary. From the results of his analysis, one can find that the increase (decrease) in the alignment of strategic management of information systems with a balanced scorecard

Increase (decrease) performance information systems [5].

Bunker et al 1. (2004) conducted a BSC analysis of the performance measurement scale in the US telecom industry. Four performance measurement measures have been used in accordance with the four BSC perspectives: return on assets (ROA), number of access lines per employee, percentage of digital access lines, and percentage of access lines for relative proportions with financial perspectives, Internal process, innovation and learning, and customer. A data envelopment analysis model was then developed to examine the relationship between financial performance measurement scale and other non-financial measurements. The results showed that two of the three non-financial metric metrics do not require any financial collateral, while the third non-financial scale (percentage of commercial access lines) should be assessed by financial scale, light and heavy, and should be appropriately incorporated into the system of evaluation and performance evaluation [6].

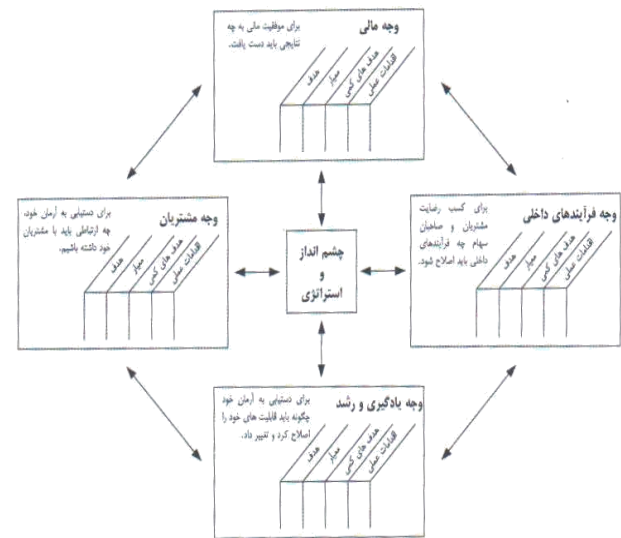


Figure 1) Balanced Scorecard Model Charts

4. RESEARCH DEFINITION AND THEORETICAL

4.1. Model development

Kaplan and Norton put forward the idea of a balanced assessment in the Harvard Business Review for the first time in 1992. The inadequacy of financial metrics to measure the performance of organizations has resulted in other activities, such as customer relationship management, innovation in processes and training. Assess employees and add other criteria to their financial performance in order to measure their performance. Although the set of activities shaped the success of each organization, few people are able to tailor the appropriate measures to these activities so that this criterion Balanced Organizations to the Eye Carry out their mission and their leadership.

The future perspective of the organization is the core of the BSC's activities. The BSC brings the mission and strategy into goals and criteria. And it focuses on four aspects: financial, customer, internal processes, and learning and human resource development. It should be emphasized that the BSC is not just about the role of a control system. Its criteria are not only used to describe the past performance, but these criteria will be instrumental in defining the strategy of the organization. It is also designed to help regulate and coordinate the initiatives of individuals, units, and the entire organization to enable them to achieve common goals. Therefore, managers with the use of BSC are not only clearly communicating to the company, but also finding where they are now and how they can face future challenges.

4.2. Definition of theoretical and operational components of the balanced scorecard

1-customer

Theory: Financial success is due to the organization's good performance vis-à-vis its customers. Therefore, they were evaluated in a lower layer of customers. Customer satisfaction is one of the key factors for success in an organization.
Practical: In order to evaluate this viewpoint, a five-scale Likert questionnaire was used.

2-Internal

processes

Commentary: The organization's operations include a set of processes that directly or indirectly with the mission of the organization.

Is in communication. Processes have a significant impact on customer relationships and achievement of financial goals. Organizations must identify processes that, by surpassing them, can continue to value their customers.

Practical: The Likert Poll Questionnaire was used to evaluate this perspective.

3. Competence and Innovation

Theoretical: The rapid track of scientific and technological changes in the organization's environment, which aims at this perspective should be aimed at empowering the goals set in three different perspectives. They are the foundation and foundation for establishing a balanced evaluation system.

Practical: The Likert Poll Questionnaire was used to evaluate this perspective.

4-financial

Theory: Financial measures are important components of the balancing system. Balanced scorecard uses performance metrics such as profit, return on investment, costs, etc. to evaluate performance and provide feedback [12].
 Practical: The Likert Poll Questionnaire was used to evaluate this perspective.

5. Organizational performance:

Theoretical: Achieving the desired goals, which are based on the appropriate criteria with the best performance indicators. Balanced scorecard is not only a powerful tool for evaluating the performance of the organization, but as a tool for implementing the strategy.
 Practical: Likert questionnaire was used to assess organizational performance.

5. RESEARCH METHODOLOGY

5.1. Statistical Population

In this research, the research community consisted of 350 people from available managers, assistant directors, employees of the implementation of related products in different units of the service to customers inside and outside the system they should be done.

5.2. Research Sample size

According to 350 employees, the sample size was estimated to be 184 by the Cochran formula. Finally, to increase the reliability and concern of probable deficiencies, the sample size increased to 275. Data gathering was done using documentary and field methods. A researcher-made questionnaire was used to measure each component of the research.

5.3. Data gathering method. Data collection

The statistical method used in this study is correlation analysis and confirmatory factor analysis. In this research, data collection tool was a standard questionnaire that was used to collect data needed for research. Which include:
 The scoring method is based on the Likert spectrum and from the full option I agree, I agree to score 1-5.

Figure 2) Scoring of the questionnaire based on the Likert scale

Totally agree	agree	I do not comment	contrary	I totally disagree	Item	Row

How to score:

The questionnaire consists of five sections:
 1- Development of competency and organizational innovation and learning (26 items)
 2- Internal process (21 items)
 3. Customer Satisfaction (15 items)
 4. Financial (11 items)
 5- Organizational performance (10 items)
 This item is determined by selecting the option to select the Likert spectrum as follows
 I totally agree (1) I disagree (2) I do not comment (3) I agree (4) I totally agree (5)

6. RESEARCH FINDINGS

6.1. Statistical analysis method
 to analyze the data, confirmation factor analysis, path analysis, SEM structural equation and t-test were used.

6.2. Statistical Methods
 In order to analyze the collected data, descriptive statistics including mean, deviation Standard and so on, and also the first and second order factor analysis has been used to answer research questions. In the following section, a brief analysis of how the factor analysis is presented:

6.3. Factor Analysis:
 Factor analysis method is used to identify the underlying variables of a phenomenon or to collate a set of data. The primary data for factor analysis is the correlation matrix between variables. Factor analysis does not have predetermined dependent variables. The use of factor analysis can be divided into two general categories:
 (A) Exploratory purposes; (b) Objectives

6.4. Results of the research
 As mentioned above, to test the main hypothesis of the research, the structural model was discussed in the standard estimation and meaningful coefficients. The assumption of zero and the assumption of one to confirm or reject the research hypotheses is as follows:

1- H0 There is no meaningful relationship between the two variables.

2- H1 There is a meaningful relationship between the two variables.

If the meaningful number of the test (coefficients T) in the regression test is greater than 1.96, the assumption is zero and assumes a confirmation, and vice versa. The following table summarizes the confirmation or rejection of relationships between research variables:

Table 1: Relationship between BSC dimensions and organizational performance

Internal Process S	Financial W	Customer Satisfaction TQ	Competency, Learning and Innovation Q	Items
-	-	-	-	Competency, Learning and Innovation Q
-	-	1	0.59	Customer Satisfaction TQ
-	1	0/67	0/71	Financial W
1	0/81	0/78	0/71	Internal Process S

The above table is:

1. There is a significant relationship between satisfaction and merit, based on the standard coefficient (standard load factor of 0.59)
2. There is a significant relationship between financial and financial competence. The standard factor (standard factor load) is 0.71
3. There is also a significant relationship between competence dimension and internal process. The standard coefficient (standard factor load) is 0.71
4. There is a meaningful relationship between financial dimensions and customer satisfaction. Standardization factor (standard factor burden) is 0.67
5. There is a significant relationship between the dimensions of the internal process and the customer satisfaction. The standard factor (standard factor load) is 0.78
6. There is a significant relationship between the internal and financial process dimension. The coefficient of standard (standard factor load) is 0.81

The results also show that there is a positive and significant relationship between the above dimensions.

Table 2: Summary of relationships between research variables

Confirm or decline	Meaningful t	The amount of direct effect (Standard Estimate s)	Impact rate
Confirm	2/91	0/26	Does the implementation of the BSC model (competence, learning and innovation Q) affect organizational performance?
Decline	1/03	0/08	Does the implementation of BSC model (customer satisfaction) affect organizational performance?
Confirm	2/32	0/23	Does the implementation of the BSC model (financial W) affect the performance of an organization?
Confirm	3/42	0/45	Does the implementation of the BSC (internal S process) affect the performance of an organization?

The above table is:

- The implementation of the BSC model (competence, learning and innovation) on the organizational performance (virtual education institutions equal to 0.26 and the amount of T (T) is 2.91. As a result, the above hypothesis is confirmed Gets
 - The performance of the BSC model (Customer Satisfaction T) on the organizational performance (virtual education institutions equal to 0.88 and the amount of T (T) is equal to 1.3, therefore the hypothesis is above.
 - The implementation of the BSC model (the financial value of W) on the organizational performance (virtual education institutions equal to 23/0 and the sum of the amount (T) is equal to 32/2, therefore the hypothesis is confirmed.
- The implementation of the BSC model (internal process S) on organizational performance (virtual education institutions are 0.45 and the amount of the T (T) is 3.42, therefore the hypothesis is confirmed.

The results presented in the table above indicate that internal processes modification has the greatest impact on organizational performance (virtual education institutions).

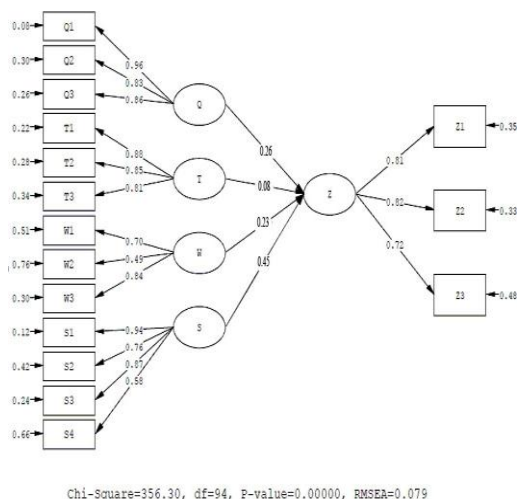


Figure 3) Factor Analysis, Confirmation

6. CONCLUSION

In examining the relationship between the implementation of BSC (learning, innovation and competence) and organizational performance, the results indicate that the implementation of the BSC (Functionality, Learning, and Innovation) model with performance Organizational (Virtual Learning Institutions) have a direct relationship, which means that the system and especially the training centers to go to the proper education, learning and learning, and knowledge management, and to serve in the service of innovation, will affect the performance of the organization and, as a result of the satisfaction of the lord It will appeal.

The relationship between BSC (customer satisfaction T) and organizational performance (virtual education institutions). The results indicate that the implementation of the BSC model (customer satisfaction T) has a direct relationship with organizational performance (virtual education institutions). This means that the satisfaction or lack of Customer satisfaction has a greater impact on organizational performance. Perhaps this is due to the nature of the work and the type of activity of its affiliated employees, and these groups will continue to serve patients in all circumstances.

The results of the implementation of the BSC (WF) model with the organizational performance (virtual education institutions) indicate that the implementation of the BSC (financial) model has a direct relationship with organizational performance (virtual education institutions). The results of this review resulted in financial control Reducing overheads and increasing revenues will affect organizational performance, and the higher the institution's revenue, service delivery and productivity will be better. The implementation of the BSC model (internal process S) with organizational performance (virtual education institutions) indicate that The implementation of the BSC model (internal process) with organizational performance suggests that the improvement-internal processes Which resulted in the increase of efficiency and quality of internal processes will be allocated, that the increasing the quality of internal processes will be related with organizational performance and final it will increase productivity.

The results of this research are correlation between internal processes and the most impact on organizational performance. (Virtual Learning Institutions). The results of the BSC model on organizational performance (virtual education institutions). • It is possible that the BSC model affects organizational performance (institutions Virtual education has a direct impact, and the implementation of the $\hat{\epsilon}$ calculate $\hat{\epsilon} \notin$ can be an effective organizational performance enhancement. The purpose of this research is to evaluate the performance of the institute using a balanced scorecard model, so that using the results of this study, we can eliminate internal weaknesses and external threats, and by using the internal strengths and external opportunities that are ahead of the institution, it can be achieved in the realization of the purpose of the institution and the exact implementation of the strategy has done.

7. SUGGESTIONS

At the beginning of the event, we must say that today are successful organizations that are in the process of writing strategic (strategic) programming because strategic planning is an organizational process for defining the organization's strategy and deciding how to find the resources needed to achieve the goals of strategy, the face. For the organization to know where it will go, it must know exactly where it is right now. After that, you must correctly define what you want and how to reach that position. Strategic planning is used for effective planning to illustrate an organization's plan.

In fact, strategic planning is a kind of official image of the organization.

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